



ESG Assessment Report

Environment · Social · Governance



CnerG Co., Ltd.

QESG Assessment 2025

Date Assessed 2026-01-02 Validity Period 2027-01-01

Industry IT Services & Software

Data Quality Lv2. On-desk Assessment*

* An independent third-party evaluator reviews the company's submitted responses for reliability and validity at a reasonable level before producing the results, in addition to the reliability of the company's responses, resulting from third-party evaluations. (See the last page for more details)

CnerG Co., Ltd.

CEO	Tel	Address	Company Status	Num of Employees	Revenue
JIN YONG NAM	-	29, 40beongil, Cheomdanventure-ro, Buk-gu, Gwangju, 2nd floor, 61009	Non-External financial audit corporation	24	16,622,068 ,000 KRW

Base year of sales and number of employees: 2025

Summary of ESG Assessment Results

Overall Ratings

AAA

C B BB BBB A AA AAA

In 2025 - 1회차(상반기), CnerG Co., Ltd. obtained a total ESG score of 87.7 points. The score represents that CnerG Co., Ltd. manages and controls environmental, social, and governance (ESG) risk and opportunity factors at a very faithful level, and there is a high possibility of improving stakeholder value due to non-financial factors.

Overall level

● : CnerG Co., Ltd.

● : Benchmark companies in your industry



ESG ratings are derived from a comprehensive analysis of risk exposure levels and operational management and control levels.

Organizations with a high level of risk exposure have greater ESG-related risk factors in their business operating environment, requiring more careful management and control in the operational process.

Therefore, the baseline of the ratings is set based on the risk exposure level, and the final grade is calculated according to the operation level evaluation result.

Risk Exposure

Medium

▲ High
- Medium
▼ Low

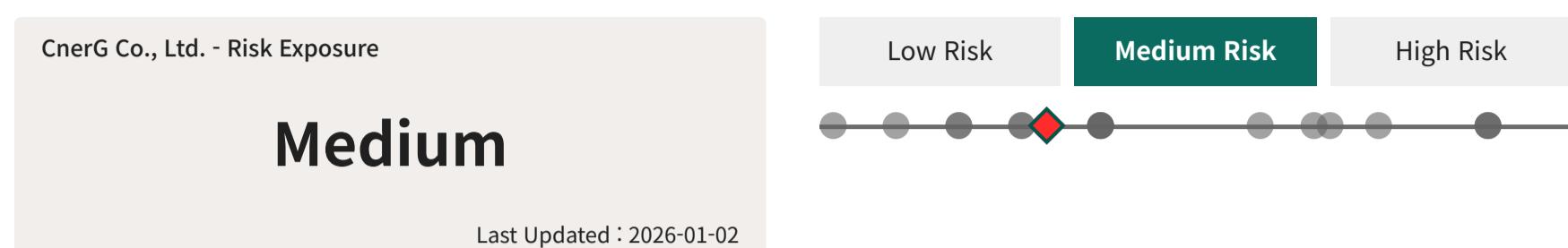
Operational Control & Mgmt.

87.7

100
0

The benchmark distribution represents the distribution of the scores of peer group companies.

Risk Exposure



Risk exposure by categories

Y : Yes N : No

Human rights and Labor	1. Short-term contracts or day laborers are hired	N
	2. Underaged workers, such as student interns are hired	N
3. Migrant workers from abroad are employed	Y	
4. There are subcontracts of parts of major production process to another business site	N	
5. There are a few workers required to repay debts or pay fees to the company upon termination of employment or contract	N	
6. There are a few workers who contract according to the piece rate	N	
7. There is neither a labor union operated nor a workers representative appointed	Y	
8. Partner personnel are stationed and working in the manufacturing process at the workplace.	N	
9. Restructuring and other manpower reductions have been carried out within the last year	N	
Health and Safety	1. Workers operate equipment that requires electrical voltages greater than 240V	N
	2. There are tasks that workers are doing in a confined space	N
	3. There are tasks in which workers lift heavy objects without the aid of machinery	N
	4. There is the use of machinery that may cause injury to workers (amputation, narrowness, jam etc.)	N
	5. There are jobs where workers are at risk of falling	N
	6. There are jobs that expose workers to high temperatures and high pressures.	N
	7. Food and beverage facilities such as cafeterias within the workplace are provided	N
	8. Dormitory provided	N
	9. There are customer service workers in the company	N
	10. There are tasks that may expose you to process emissions (e.g., smoke, vapor, mist, dust, exhaust fumes, cleaning solutions).	N
	11. Occupational exposure to chemicals (e.g. solvents, epoxies) via skin or mouth is possible	N
	12. There are jobs that may expose you to ionizing and non-ionizing radiation (e.g., x-rays, microwave ovens).	N
	13. Presence of jobs that may expose you to known causes of chronic disease (e.g., heavy metals such as lead, asbestos)	N
	14. There are jobs that may expose you to high decibel noise levels for long periods of time.	N
	15. There has been a safety accident within the past year	N
Environment	1. Have air pollutant emission facilities	N
	2. Scattering dust is generated	N
	3. Use (non-)road mobile pollution sources such as vehicles and construction equipment	N
	4. It is subject to Greenhouse Gas Emissions Trading Scheme (GHG ETS)	N
	5. Equipment that emits greenhouse gases(GHGs) directly is used	N
	6. It is subject to the GHG/Energy Target Management System	N
	7. Construction waste is discharged	N
	9. Designated waste is discharged	N
	10. Have waste treatment facilities	N
	11. It is subject to permission/report of waste treatment business	N
	12. Water is used	N
	13. It is located in water scarce, drought areas	N
	14. Discharge facilities are installed and operated	N
	15. Wastewater treatment is entrusted/consigned	N

Compliance Issues

These are items detected as compliance issues corresponding to regulatory violations among risk exposure level evaluation items.

Y : Yes N : No

Human rights and Labor

1. Have been involved in petitions or accusations for unpaid wages within the last year	N
2. Have been included in the list of business owners in arrears by the Ministry of Employment and Labor within the last year	N
3. There have been legal sanctions for violating the Labor Standards Act within the last year	N

Health and Safety

1. There have been legal sanctions for safety and health violations within the last year	N
------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------

Environment

1. There have been fines, penalties, or administrative orders for violating air-related environmental laws within the last year	N
2. There has been an environmental emergency within the last year	N
3. There have been legal sanctions related to environmental licensing within the last year	N
4. There have been fines, penalties, or administrative orders for violating waste-related environmental laws within the last year	N
5. There have been legal sanctions for violating water-related environmental laws within the last year	N

Ethics

1. There have been investigations for violating the Display and Advertising Act within the last year	N
2. There have been investigations or audits related to unethical behaviors such as corruption, anti-competition, conflicts of interest, etc. by the company or its executives and employees within the last year	N
3. There have been legal sanctions for violating laws and regulations related to fair trade within the last year	N
4. Have been involved in a lawsuit due to intellectual property infringement within the last year	N

Operational Control & Mgmt.

The evaluation of the operational management and control level evaluated how well the organization managed ESG throughout its business activities and business environment. 'Policy', 'Activity', and 'Performance' are constituted as evaluation elements, and among the items submitted as answers above, items other than 'Risk' fall under this category.

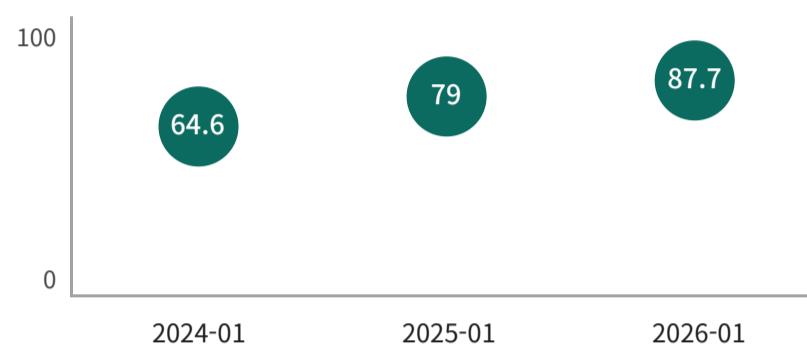
ESG Total Score



Score Trend

Unit: Score

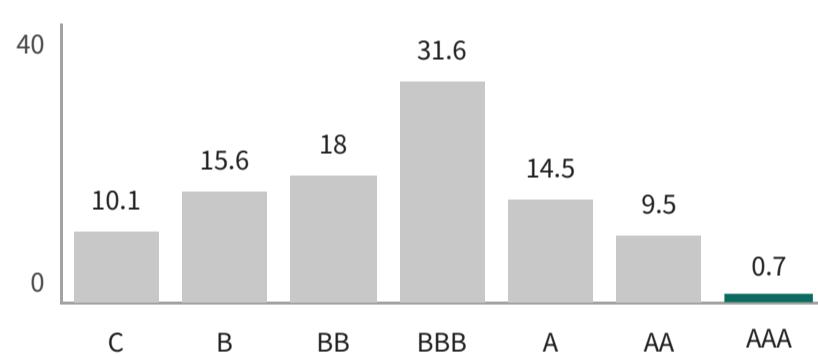
The score trend represents the total score trend of the last 3 assessments.



Benchmark Distribution

Unit: %

The benchmark distribution represents the distribution of the scores of peer group companies.



ESG Result by Sector

In CnerG Co., Ltd. obtained a total ESG score of 87.7 points. The score represents that CnerG Co., Ltd. manages and controls environmental, social, and governance (ESG) risk and opportunity factors at a very faithful level, and there is a high possibility of improving stakeholder value due to non-financial factors.

	Environment		Human Rights and Labor
	86 / 100		96 / 100
Environmental Management System	75	Human Rights/Labor Standards and Policies	91
GreenHouse Gases	78	Disease and disaster management	100
Energy	100		

	Human Rights and Labor		Ethics and Governance
	96 / 100		95 / 100
Human Rights/Labor Standards and Policies	91	Ethics Monitoring	100
Disease and disaster management	100	ESG management and information disclosure	82

	Ethics and Governance		Product and Service Responsibility
	95 / 100		82 / 100
Ethics Monitoring	100	Privacy and information security	71
ESG management and information disclosure	82	Responsibility for content	100
		Professional workforce diversity and participation	79

ESG Result by Sector



Environment

Sector Rating **AAA**
Weights 25%

▼ Benchmark Avg. 31

86

CnerG Co., Ltd. has a - score of **86**, and is faithfully managing and controlling risks and opportunity factors related to -, and there is very little room for damage to stakeholder values through related issues.

Indicators	Score (out of 100 point)	Weights (%)
Environmental Management System	75	6
GreenHouse Gases	78	10
Energy	100	9



Human Rights and Labor

Sector Rating **AAA**
Weights 25%

▼ Benchmark Avg. 52

96

CnerG Co., Ltd. has a - score of **96**, and is faithfully managing/controlling --related risks and opportunities.

Indicators	Score (out of 100 point)	Weights (%)
Human Rights/Labor Standards and Policies	91	13
Disease and disaster management	100	12



Ethics and Governance

Sector Rating **AAA**
Weights 16%

▼ Benchmark Avg. 32

95

CnerG Co., Ltd. has a - score of **95**, and is faithfully managing/controlling --related risks and opportunities.

Indicators	Score (out of 100 point)	Weights (%)
Ethics Monitoring	100	11
ESG management and information disclosure	82	5



Product and Service Responsibility

Weights 34%

82

CnerG Co., Ltd. has a - score of **82**, and is faithfully managing and controlling risks and opportunity factors related to -, and there is very little room for damage to stakeholder values through related issues.

Indicators	Score (out of 100 point)	Weights (%)
Privacy and information security	71	16
Responsibility for content	100	9
Professional workforce diversity and participation	79	9

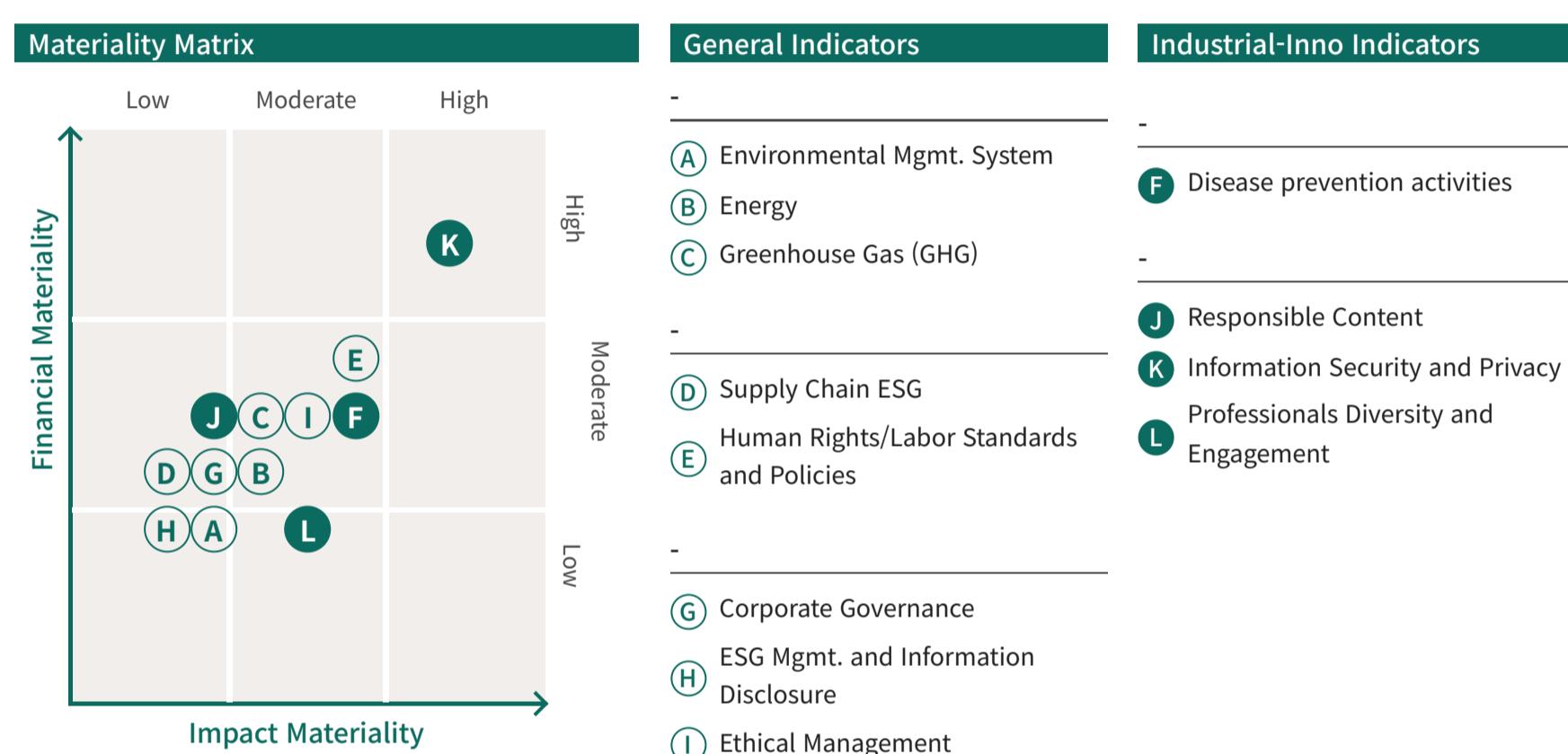
* Weights: It refers to the weight of importance occupied by four areas: 'Environment, Human Rights and Labor, Ethics and Governance, and Product and Service Responsibility' in evaluating a company's ESG risk management level according to industry specificity. The weight indicates how much of each score is reflected in the total score.

Industry ESG Materiality - Software

Industry ESG materiality is the result of analyzing the importance of 17 ESG indicators in the industrial context. The materiality matrix is a composition of 'Business Relevance', which indicates the relevance of each indicator to conducting economically, environmentally, and socially sustainable business in the relevant industry, and 'Stakeholder Impact', which indicates the level of impact on stakeholders such as shareholders, investors, and local communities.

The position of each indicator in the materiality matrix indicates the relative priority that companies in the industry should manage for sustainability management in terms of ESG. It also refers to the level of risk that an enterprise could face if the indicator was not properly managed.

- In the matrix, the higher the position of a metric in the matrix, the more important it is in the upper right corner.
- General indicators are issues to be managed in common across all industries, and only priority indicators are displayed for industrial innovation indicators reflecting industry specificity.



* Corporate Governance indicators are applied only to corporations subject to external audit.

ESG Key Indicators - Software industry

This is an industrial innovation index derived from the analysis of ESG materiality in the Software industry

Icon	Categories	Indicators	Detailed Indicators
(F)	Human rights and Labor	Disease prevention activities	Disease prevention activities, Accident rate
(K)	Product and Service Responsibility	Information Security and Privacy	Privacy Policy, Personal information protection activities, Information security activities
(J)	Product and Service Responsibility	Responsible Content	Responsible Content, Content Review
(L)	Product and Service Responsibility	Professionals Diversity and Engagement	Diversity, Recruitment and retention, Employee Capacity Building and Engagement

Environment



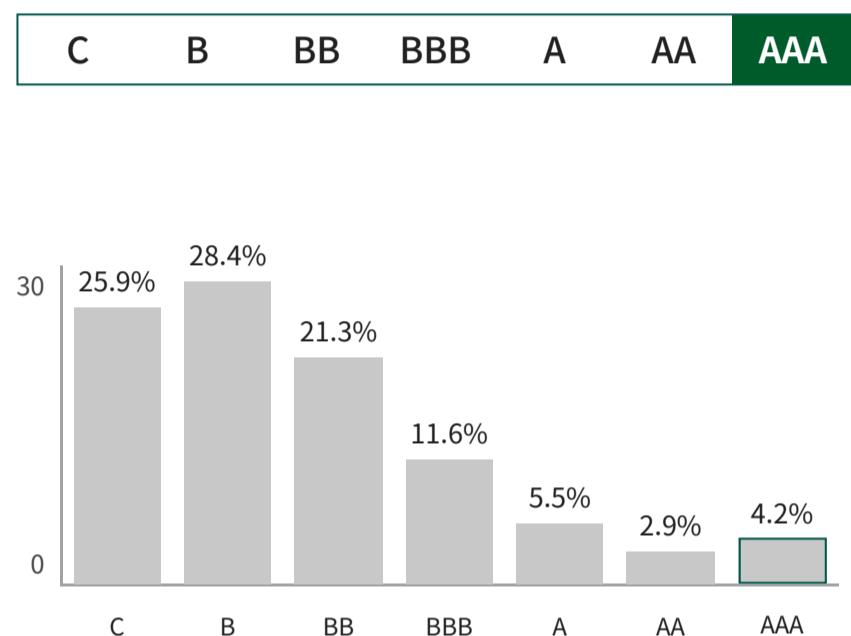
Score Comparison



	Score (out of 100 point)	Score Gap
CnerG Co., Ltd.	86	-
Benchmark Max.	100	-14
Benchmark Avg.	31	55
Benchmark Min.	3	83

The highest score in the Environment sector of CnerG Co., Ltd.'s benchmark is 100, the average score is 31, and the lowest score is 3.

Rating Distribution



In the Environment sector, 4.2% of peer companies has got AAA.

Indicators

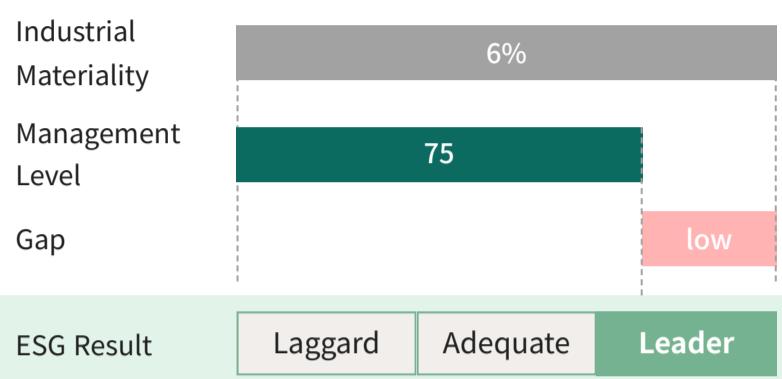
Indicators	Score	Summary	Legend
Environmental Management System	75	<ul style="list-style-type: none"> ⊕ Implementation of Environmental Management is managed at an excellent level ⊕ Environmental Policy is managed at an good level 	⊕ : Leader ⊖ : Adequate ━ : Laggard
GreenHouse Gases	78	<ul style="list-style-type: none"> ⊕ Greenhouse gas emissions reduction activities is managed at an excellent level ⊖ Greenhouse gas emissions is managed at an good level 	
Energy	100	<ul style="list-style-type: none"> ⊕ Energy Management, Energy usage is managed at an excellent level 	



Environmental Management System

75

Companies and organizations must actively strive to minimize the negative environmental impact of their business activities. By establishing environmental policies, basic principles of environmental management, and having a system to regularly review and improve environmental status and performance centered on the responsible organizations and meetings, a company can lay the foundation for environmental performance management.



Key Figures

Environmental Policy

As of 01-2026

Have environmental policy



58% of benchmark targets have Environmental Policy.

Environmental Certification

As of 01-2026

Did not acquire environmental certification



22% of the benchmark companies acquired environmental certification.

Well Managed and Need to Be Improved

Well Managed

- Have environmental management policies or regulations
- By reviewing and revising environmental policies the company has the basic ability to respond to external environmental factors such as laws/regulations and changes in the internal environment.
- By disclosing environmental policies to the public, we express our will for environmental management and induce stakeholders to participate in environmental management.
- Defines environmental impact management factors that the company should manage through environmental management policies
- Officially stipulates measures or strategies for managing environmental impact in the course of business operations
- No news, articles, or other media reports about the company's negative environmental impact within the past year
- There has been no negative complaint from the local community regarding environmental impact within the past year.
- Designated an organization or person in charge of environmental management
- Promoting environmental management through regular meetings and/or management reports
- There is a fact that there has been an investment to reduce environmental impact within the past year
- Establishing mid- to long-term environmental goals for the next three years or more, laying the foundation for long-term environmental management

Need to Be Improved

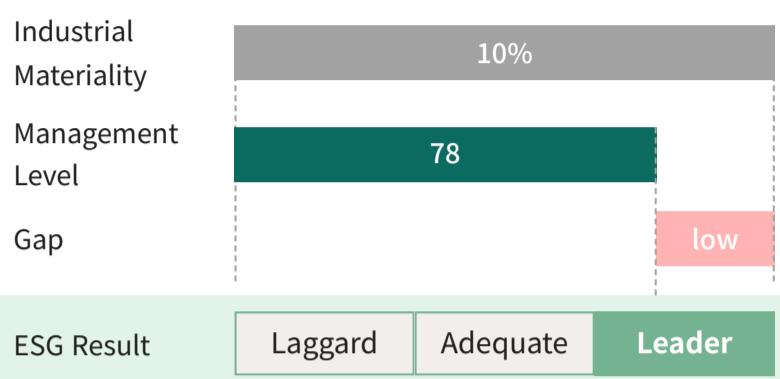
- Does not hold ISO 14001 or equivalent environmental management system certification
- The percentage of workplaces certified with an environmental management system is not known.



GreenHouse Gases

78

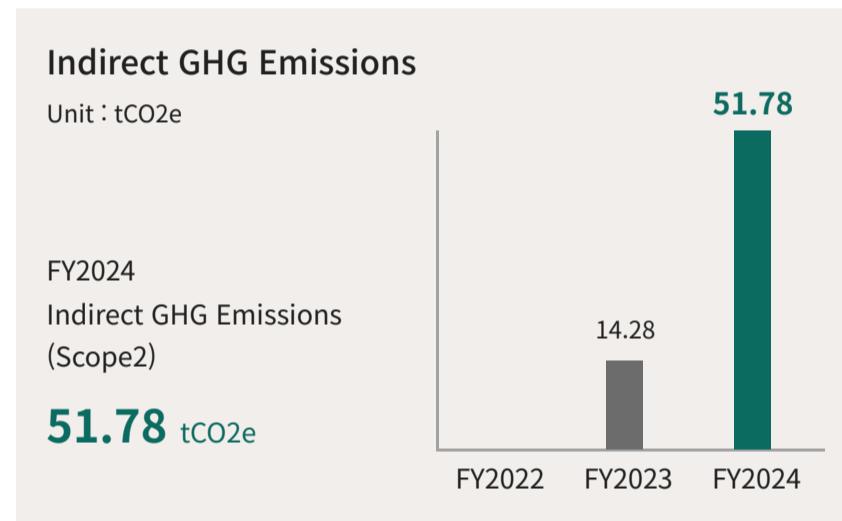
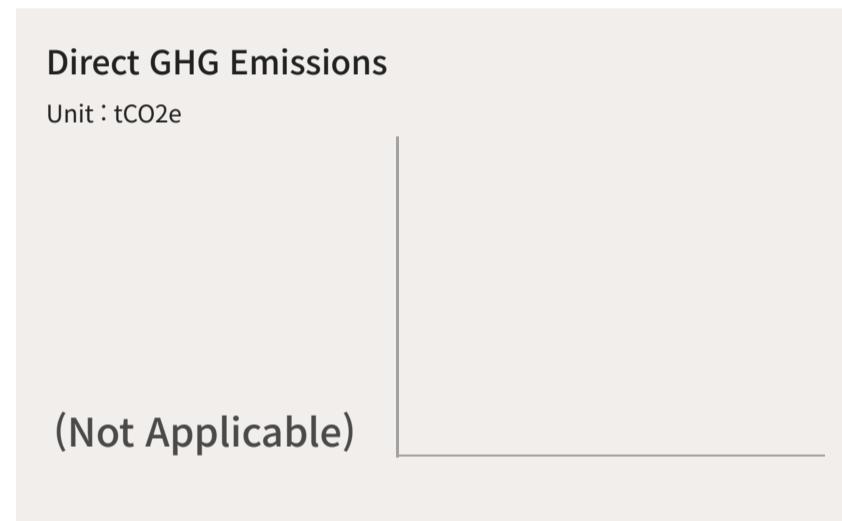
Greenhouse gas emissions from fuel and energy consumption are a major factor in climate change, and UN member states, including Korea, are operating various regulations and systems to reduce greenhouse gas emissions based on the 'United Nations Framework Convention on Climate Change'. Companies and organizations can preemptively respond to regulations such as limiting greenhouse gas emissions and setting prices by calculating annual direct/indirect greenhouse gas emissions and establishing and implementing mid- to long-term emission reduction targets.



Key Figures

8° GHG emissions

■ CnerG Co., Ltd.



Well Managed and Need to Be Improved

Well Managed

- Other indirect greenhouse gas (Scope 3) emissions may be presented
- Can present indirect greenhouse gas emissions (Scope 2)
- Disclose annual direct/indirect greenhouse gas emissions to the public
- Established short-term GHG emission targets based on regular data review
- Implemented proactive measures to reduce greenhouse gas emissions and conserve energy, such as converting corporate vehicles to eco-friendly fuels and participating in internal campaigns or external programs.
- Established medium-term absolute reduction targets or intensity reduction targets for greenhouse gases (Scope 1 and Scope 2)
- Scope 3 greenhouse gas reduction goal has been established
- No issues are identified as negative media exposure related to greenhouse gas emissions and energy.

Need to Be Improved

- The trend of indirect greenhouse gas (Scope 2) emissions for the past three years has not been properly managed.
- No energy efficiency or investment to reduce greenhouse gas emissions within the past two years

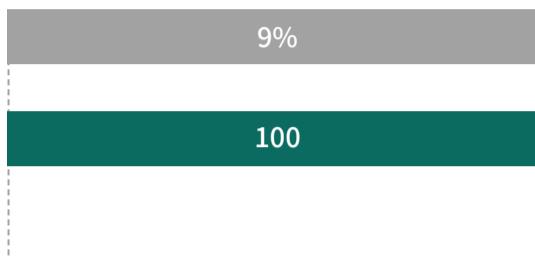


Energy

100

The business site consumes energy through various activities such as product manufacturing, logistics, and office operations, which are directly linked to greenhouse gas emissions. Managing energy consumption and improving energy efficiency are key elements in fulfilling environmental responsibilities. Business sites should not only comply with legal standards, but also strive to reduce energy consumption and minimize environmental impact through efforts such as transitioning to renewable energy and introducing high-efficiency equipment.

Industrial
Materiality
Management
Level
Gap



ESG Result

Laggard Adequate Leader

Key Figures

Energy

CnerG Co., Ltd.

Energy Consumption

Unit : MJ

Energy Consumption

Not managed

FY2022

FY2023

FY2024

Well Managed and Need to Be Improved

Well Managed

- Can present energy usage
- Establish short-term energy reduction goals
- Establishing mid- to long-term energy reduction goals
- We are carrying out activities that directly/indirectly contribute to the expansion of renewable energy.
- Quantitatively establish renewable energy transition goals

Need to Be Improved

There is no element that can be presented as Need to Be Improved

♥ Human Rights and Labor

Score	Sector Rating	Weights
96 /100	AAA	25 %

CnerG Co., Ltd.'s score for the Human Rights and Labor is 96. The score of CnerG Co., Ltd. has a difference of 44 points compared to the average of 52 points in the benchmark of peer group companies in Korea, and it is evaluated as an excellent level of management/control. The - were applied to the Human Rights and Labor part evaluation.

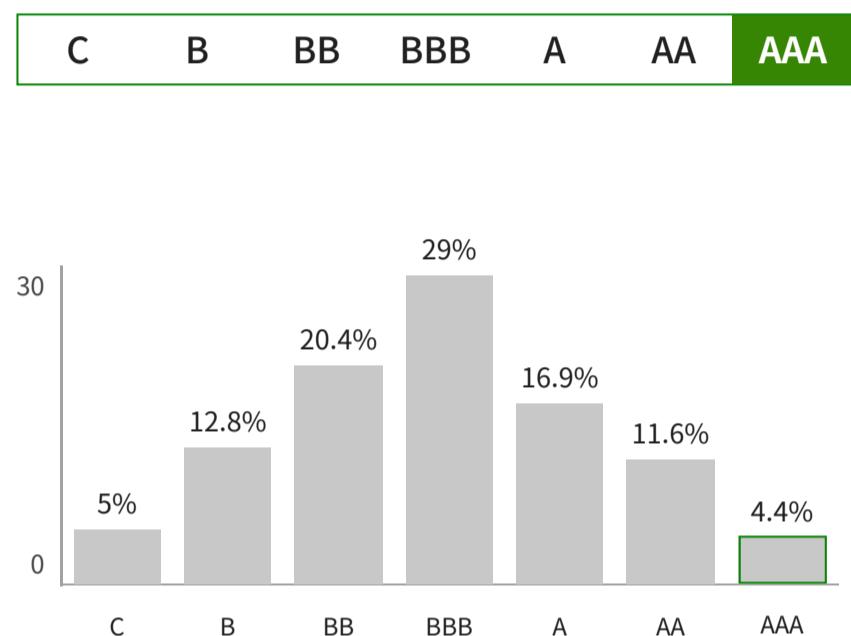
Score Comparison



	Score (out of 100 point)	Score Gap
CnerG Co., Ltd.	96	-
Benchmark Max.	98	-2
Benchmark Avg.	52	44
Benchmark Min.	7	89

The highest score in the Human Rights and Labor sector of CnerG Co., Ltd.'s benchmark is 98, the average score is 52, and the lowest score is 7.

Rating Distribution



In the Human Rights and Labor sector, 4.4% of peer companies has got AAA.

Indicators

Indicators	Score	Summary	Legend
Human Rights/Labor Standards and Policies	91	<ul style="list-style-type: none"> Forced labor, Freedom of association, Grievance Handling System, Labor status management, Improvement of Working Environment, Prohibiting inhumane treatment, Child labor, Human Rights/Labor Standards and Policies, Human Rights Impact Assessment is managed at an excellent level Non-discrimination is managed at an good level Living wage has some insufficient aspects and need to be improved 	+ : Leader ✓ : Adequate - : Laggard
Disease and disaster management	100	<ul style="list-style-type: none"> Accident rate, Disease prevention activities is managed at an excellent level 	

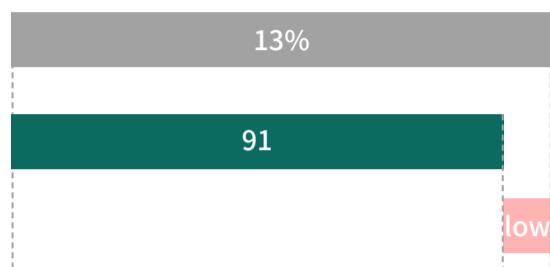
❤️ Human Rights and Labor 96 | AAA Ratings

Human Rights/Labor Standards and Policies

Human rights/labor standards and practices are based on the principles of protection of workers' basic rights, including employment practices, working hours, wages and compensation, labor-management relations, and non-discrimination. Companies or organizations should establish policies based on international labor standards and labor laws, and continue internal monitoring and management to ensure that workers are granted fair rights.

91

Industrial
Materiality
Management
Level
Gap



ESG Result

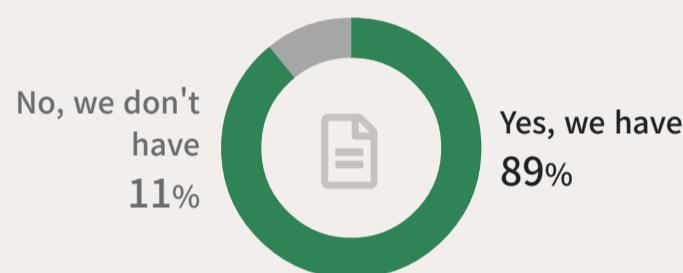
Laggard Adequate Leader

Key Figures

▣ Human Rights and Labor Policies

As of 01-2026

Have human rights/labor standards and policies



89% of benchmark targets have Human Rights/Labor Standards and Policies.

⌚ Working Hours

Working Hours

40 hours

40 hours

Statutory working hours

52 hours

The average working hours at CnerG Co., Ltd. is 40 hours per week, which meets the legal standard.

Well Managed and Need to Be Improved

▣ Well Managed

- The principle of prohibition of child labor and forced labor is stipulated through the human rights/labor policy
- Has a formal human rights/labor policy
- The principle of non-discrimination and respect for diversity is clearly defined through the human rights/labor policy
- Human rights/labor policy clearly stipulates the principle of non-harassment in the workplace
- The human rights/labor policy specifies matters regarding working conditions such as wages and working hours
- Guaranteed freedom of association through human rights/labor policy
- Designating an organization responsible for human rights issues and assigning responsibilities
- We are conducting separate training on human rights policy.
- Sharing human rights policies through intranet/brochures/homepages, etc.
- Prepares and issues labor contracts with all workers
- We manage working hours for all workers.
- The working hours of employees do not exceed 52 hours per week
- Pays more than the legal minimum wage

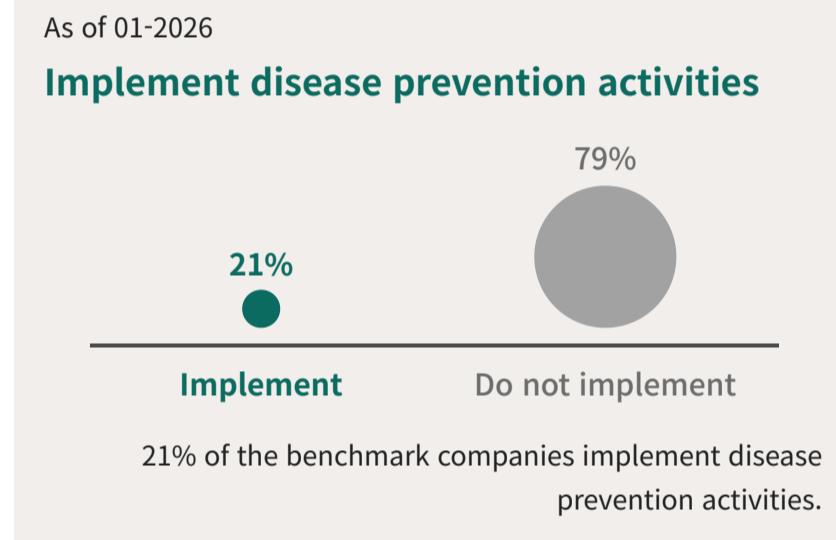
▣ Need to Be Improved

- Not providing payslips in the language of foreign workers
- Not guaranteeing break times that comply with local laws
- The company's human rights-related regulations (anti-discrimination principles) do not explicitly prohibit discrimination based on age.
- The company's human rights-related regulations (anti-discrimination principles) do not specify a prohibition on discrimination based on workers' family relationships.
- The company's human rights-related regulations (anti-discrimination principles) do not explicitly prohibit discrimination based on political views.
- The company's human rights-related regulations (anti-discrimination principles) do not explicitly prohibit discrimination based on social status.
- We are not conducting awareness education on forced labor.
- There is no procedure for appealing the outcome of a grievance.
- Not conducting a human rights impact assessment

❤️ Human Rights and Labor 96 | AAA Ratings


Key Figures

✚ Disease Prevention Activities



✚ Accident Rate

■ CnerG Co., Ltd.

Lost Time Injury Frequency Rate (LTIFR)

Unit : LTIFR

FY2024

Lost Time Injury Frequency Rate (LTIFR)

0 LTIFR

FY2022 FY2023 **0** FY2024

Well Managed and Need to Be Improved

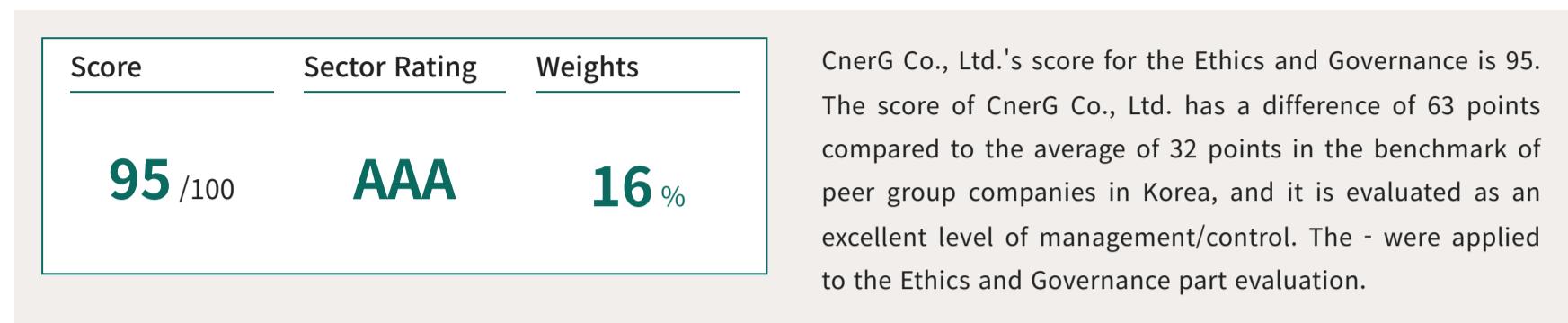
✚ Well Managed

- Designated a health and safety management organization and a person in charge.
- Conducting safety and health education for all employees on a regular basis.
- Operates programs or systems to prevent occupational diseases
- No issues identified as negative media exposure issues related to diseases and disasters
- No industrial accidents occurred within the past year
- Employee accident rate has been maintained or decreased for the past 3 years in a row
- Calculating and managing the annual employee work-related injury rate
- Annual employee industrial accident information is managed

▬ Need to Be Improved

There is no element that can be presented as Need to Be Improved

Ethics and Governance



Score Comparison



	Score (out of 100 point)	Score Gap
CnerG Co., Ltd.	95	-
Benchmark Max.	100	-5
Benchmark Avg.	32	63
Benchmark Min.	0	95

The highest score in the Ethics and Governance sector of CnerG Co., Ltd.'s benchmark is 100, the average score is 32, and the lowest score is 0.

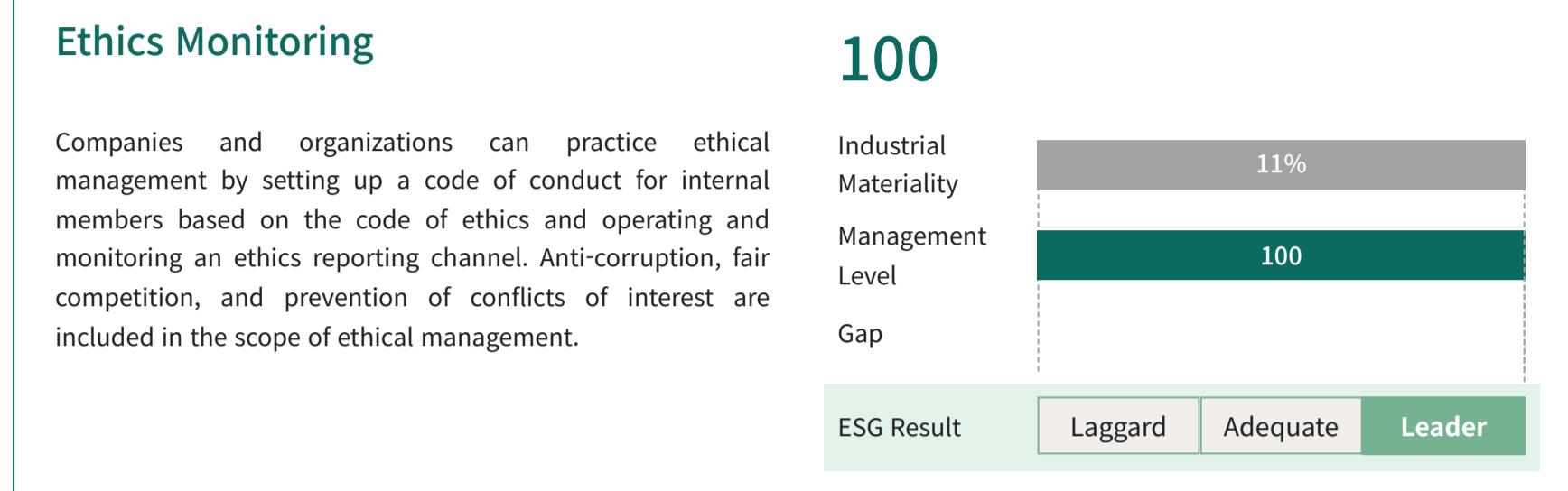
Rating Distribution



In the Ethics and Governance sector, 4.8% of peer companies has got AAA.

Indicators

Indicators	Score	Summary	 : Leader  : Adequate  : Laggard
Ethics Monitoring	100	 Ethics Monitoring, Code of Ethics is managed at an excellent level	
ESG management and information disclosure	82	 Willingness to Promote ESG is managed at an excellent level  ESG Information Disclosure is managed at an good level	

 **Ethics and Governance** 95 | AAA Ratings


Key Figures

Code of Ethics



Code of Ethics Implementation



Well Managed and Need to Be Improved

Well Managed

- Established ethical principles for the protection of technology assets and information.
- Established ethical principles to combat corruption and bribery.
- Established ethical principles to prevent conflicts of interest between individuals and organizations.
- Established ethical principles for fair market competition.
- Documented and stipulated measures such as investigation and disciplinary action in case of ethical violation
- Define and document the ethical principles that employees must comply with
- Establishing ethical principles to prevent money laundering and insider trading
- Establishing ethical principles for financial responsibility
- Establishing ethical principles for transparent information disclosure
- Establishes ethical principles for whistleblowing and protection from retaliation
- Implemented an employee ethics compliance pledge system
- 100% of our employees signed the Ethics Pledge
- Designating an organization to handle ethics issues
- Separate training is being conducted regarding ethics policy.
- We share our ethics policy through intranet/brochures/homepages, etc.

Need to Be Improved

There is no element that can be presented as Need to Be Improved

 **Ethics and Governance** 95 | AAA Ratings

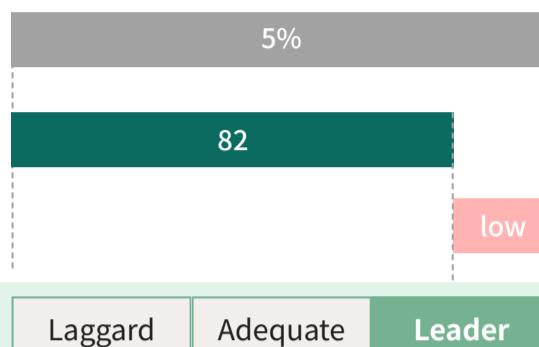
ESG management and information disclosure

Businesses and organizations can meet stakeholders' demands for social responsibility by regularly reviewing non-financial performance and disclosing relevant information. In particular, disclosure of information based on international standards such as GRI Standards improves accessibility and comparability of ESG information, which has a positive effect on stakeholders' decision-making.

82

Industrial
Materiality
Management
Level
Gap

ESG Result



Laggard

Adequate

Leader

Key Figures

ESG Information Disclosure

As of 01-2026

Disclose esg information

13%

Disclose

87%

Do not disclose

13% of the benchmark companies disclose esg information.

Well Managed and Need to Be Improved

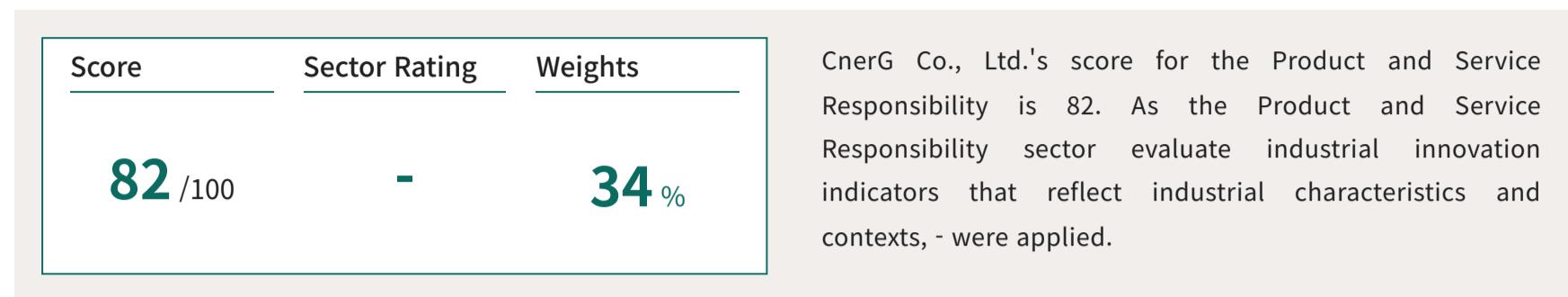
Well Managed

- We disclose at least 4 ESG-related matters among environment, human rights and labor, ethics, community activities, business partners, and governance.
- ESG information is disclosed to the public through stakeholder communication channels such as website and sustainability report.
- Willing to promote the internalization of ESG management by actively utilizing the ESG evaluation results
- Specific ESG performance factors are reflected in employee KPIs
- Supporting the enhancement of ESG competency of employees
- Collecting expert opinions on changes in the company's internal/external ESG environment through advisory/meeting meetings, or receiving official ESG opinions from stakeholders
- Operates an ESG committee or meeting body under the supreme decision-making body
- The CEO or the top decision maker officially expresses the will to promote ESG management through a statement, etc.
- ESG-related risks and opportunities are regularly discussed or reported on performance by the governing body

Need to Be Improved

- No global initiatives separately supported/joined/signed

❖ Product and Service Responsibility



Score Comparison



	Score (out of 100 point)	Score Gap
CnerG Co., Ltd.	82	-
▲ Benchmark Max.	-	-
▼ Benchmark Avg.	-	-
▲ Benchmark Min.	-	-

A comparison of benchmark scores for Product and Service Responsibility will be available starting with the assessment in 2022.

Rating Distribution

Product and service responsibility has no rating.

Ratings for product and service responsibility will be applied at a later date.

Indicators

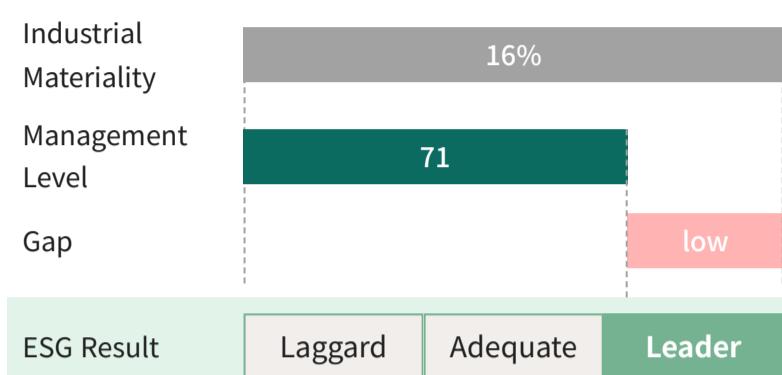
Indicators	Score	Summary	<input checked="" type="checkbox"/> : Leader	<input checked="" type="checkbox"/> : Adequate	<input type="checkbox"/> : Laggard
Privacy and information security	71	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Personal information protection activities is managed at an excellent level <input checked="" type="checkbox"/> Privacy Policy, Information security activities is managed at an good level 			
Responsibility for content	100	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Responsible Content is managed at an excellent level 			
Professional workforce diversity and participation	79	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Diversity, Employee Capacity Building and Engagement is managed at an excellent level <input checked="" type="checkbox"/> Recruitment and retention is managed at an good level 			

 **Product and Service Responsibility** 82

Privacy and information security

71

As data and information systems become the basic infrastructure of all industries, the importance of information protection, security, and personal information management required by companies and organizations has increased. Companies and organizations can secure competitiveness by having an information protection and security system in place and monitoring the system on a regular basis to prevent risks in advance.



Well Managed and Need to Be Improved

Well Managed

- Established formal principles for the protection of personal information
- Posting the privacy policy on the operating website
- All employees are provided with personal information protection training at least once a year
- Discipline at the zero tolerance level is applied for violations of the privacy policy
- Regular monitoring or auditing of compliance with the Privacy Policy
- There has been no fact that there has been no legal sanction for personal information leakage within the past year
- Execute security activities such as encrypting and managing sensitive information or regularly reviewing the security and safety of cloud/groupware in use
- Designate a person in charge of information protection or a department in charge
- Prepare for system intrusion and cyber attacks by conducting mock hacking training at least once a year
- Records and manages information security related incidents and accidents

Need to Be Improved

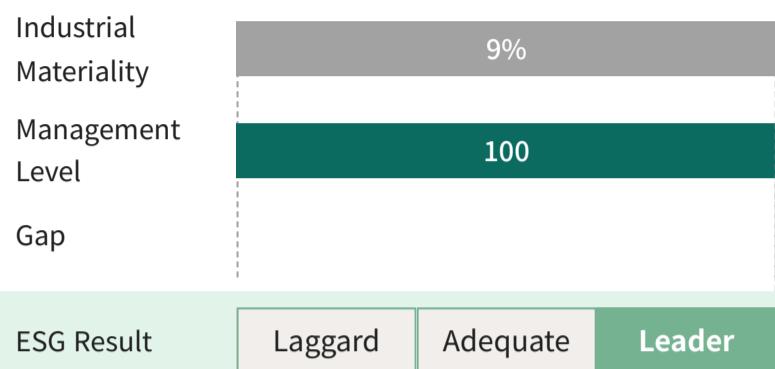
- Does not hold information security certifications such as ISO 27001 and NIST, and does not conduct external verification for IT infrastructure and information security management system (ISMS)
- Information security-related issues and incidents are not shared within the company

 **Product and Service Responsibility** 82

Responsibility for content

100

Companies and organizations are responsible for checking and restricting the media content they produce, sell or distribute to ensure that they are not deceptive or illegal to consumers. Businesses and organizations can manage content responsibility by creating policies or principles for responsible content and having internal procedures in place to comply with them.



Well Managed and Need to Be Improved

Well Managed

- No ongoing arbitration or litigation regarding content liability within the last year

Need to Be Improved

There is no element that can be presented as Need to Be Improved

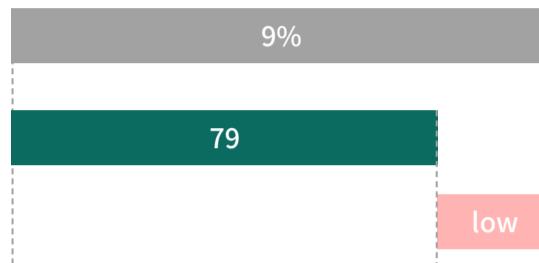


Professional workforce diversity and participation

Attracting and retaining human capital, one of the most important capitals that make up companies and organizations, has a significant impact on a company's long-term growth. Creating a mutual corporate culture based on the diversity of members and preventing the departure of professional personnel based on employee satisfaction are important factors for a company to create long-term performance.

79

Industrial
Materiality
Management
Level
Gap



ESG Result

Laggard

Adequate

Leader

Well Managed and Need to Be Improved

+ Well Managed

- Employ disabled people beyond legal standards
- Can present the number of male and female employees by position
- The ratio of women at the manager level is similar to that of all employees
- The employee turnover rate has decreased or maintained over the past three years
- Managing the voluntary turnover rate of employees
- Managing the hiring status of executives and employees
- There is a fact that the level of employee participation within the past two years has been investigated.
- As a result of the employee participation level (satisfaction level) survey, the level of employee participation is maintaining or increasing.
- Manages data on training costs and/or training hours per employee

- Need to Be Improved

- There has been no new hiring or a decrease in new hires in the last 3 years

Data Quality

Levels of data quality	Meaning
Lv1. Self Assessment	The assessment result is based solely on the answers provided by the company without any separate verification or validation process, relying on the reliability of the company's responses.
Lv2. On-desk Assessment	An independent third-party evaluator reviews the company's submitted responses for reliability and validity at a reasonable level before producing the results, in addition to the reliability of the company's responses, resulting from third-party evaluations.
Lv3. On-site Assessment	An independent third-party evaluator visits the company to conduct an in-depth verification process of the answers provided and submitted by the company, resulting in the most reliable assessment.

Rating Details

Ratings	Meaning
AAA	Excellent for managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & Very high possibility of increasing stakeholders value depending on non-financial factors
AA	Fairly good at managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & High possibility of increasing stakeholders value depending on non-financial factors
A	Good at managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & Middle possibility of increasing stakeholders value depending on non-financial factors
BBB	Good at managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & Low possibility of increasing stakeholders value depending on non-financial factors
BB	Lagged behind in managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & Middle possibility of decreasing stakeholders value due to non-financial factors
B	Lagged behind in managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & High possibility of decreasing stakeholders value due to non-financial factors
C	Poor at managing/controlling opportunity or risk factors on ESG(Environment, Society, Governance) & Very high possibility of decreasing stakeholders value due to non-financial factors

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